ten times the assessment on the atchkat should not be taken up immediately, as there were several such tanks in the Kolar District.

The Dewan observed that the rule was necessary so that the more profitable works might be first taken up.

Reply of Government.—The working of the new rules will be watched for another year before any changes are considered.

SUBJECT No. 60.

Additional source of income for Village Improvement Works by universal levy of cart and house taxes.

Messrs. Sambhugowda, Krishnarajapete taluk and Lingegowda, Mysore taluk.

Summary of discussion.—(*a*) At present, municipal tax is being levied only in large towns and house tax in unions but the raiyats in other villages pay none. For want of unanimity and communal spirit among the raiyats, no attempt is made by them for forming roads from village to village. The agriculturists in non-union villages may not feel any hardship to pay house tax. A general mohatarfa may be levied from such villagers and regular roads between villages connecting them with high roads may be constructed by the Maramat Department.

(*b*) Carts in small villages where no unions have been formed damage the roads leading from one village to another. The raiyats feel difficulty to repair them often. So, a tax of Rs. 2 on each cart may be levied and the amount handed over to the Village Improvement Committee for keeping the roads in good condition.

Mr. Hutchveere Gowda, Gubbi taluk.

Per contra.—Agricultural carts are exempt from mohatarfa tax, but a tax of Rs. 2 on each cart is levied on other carts. It is learnt that some member who is not an agriculturist himself has proposed that a uniform tax of Rs. 2 on all carts be levied whether used for agricultural purposes or not. As an imposition of tax on agricultural carts will interfere with agriculture, which is the chief profession of a large number of persons, it may not be introduced.

Mr. C. Vasudeva Rao also opposed the proposal.

Reply of Government.—The proposals of the Special Taxation Committee and the Local Finance Committee for the levy of a uniform rate of Re. 1 on all carts and Re. 0-8-0 on waddar carts, are under consideration.

SUBJECT No. 61.

Abolition of mohatarfa and imposition of profession tax or the crediting of mohatarfa to Local Boards.

Mr. Sanganabasappa, Shikarpur taluk.

Note.—Not discussed owing to the absence of the proposer.

SUBJECT No. 62.

Special allowance to Amildars and Deputy Amildars for attending to Village Improvement and Economic Conference work.

Mr. C. R. Nanjundaiya, Channapatna taluk.

Note.—Not discussed owing to the absence of the proposer.